

2002
FORM
40NR
NONRESIDENTS
ONLY
Alabama
Individual
Income
Tax Return

For the year Jan. 1 - Dec. 31, 2002, or other tax year beginning , ending ,

Your first name and initial (if joint return, also give spouse's first name and initial) _____ Last name _____
 Present home address (number and street or P. O. Box number) _____
 City, town or post office, state, and ZIP code _____
 PLACE LABEL HERE

Your social security number _____
 Spouse's soc. sec. no. if joint return _____
 FN (For official use only)

Filing Status and Exemptions

1 \$1,500 Single
 2 \$3,000 Married filing joint return (even if only one spouse had income)
 3 \$1,500 Married filing separate return. Complete line 5 with spouse's name and soc. sec. no.
 4 \$3,000 Head of family (with qualifying person). (See page 6 of instructions.) Complete line 5.
 5 Name _____
 Soc. Sec. No. _____
 Relationship _____

Income and Adjustments

6 Wages, salaries, tips, etc. (list each employer and address separately). (Include spouse's income if married filing joint.)
 Ala. Tax Withheld All Sources Alabama Income
 a 00 00 6a 00
 b 00 00 6b 00
 c 00 00 6c 00
 7 Other income (from page 2, Part I, line 9) 7 00 7 00
 8 Total income. Add amounts in column B then add amounts in column C, lines 6a-c and 7. 8 00 8 00
 9 Adjustments to income (from page 2, Part II, line 5) 9 00 9 00
 10 Adjusted total income. Subtract line 9 from line 8. 10 00 10 00
 11 Alabama percentage of adjusted total income. Divide line 10, column C, by line 10, column B (not over 100%). 11 %
 12 Other Adjustments (from page 2, Part III, line 5) 12 00 12 00
 13 Adjusted gross income. Subtract line 12 from line 10. 13 00 13 00

Deductions

You Must Attach page 2 of Federal Form 1040, Federal Form 1040A, page 1 of 1040EZ, or a copy of your Telefile Schedule if claiming a deduction on line 15.

14 Check appropriate box. If you itemize, enter amount from Schedule A, line 29.
 a Itemized Deductions b Standard Deduction (see instr. page 8) ...
 14 00 14 00
 15 Federal income tax deduction (from page 2, Part IV, line 7) 15 00
 16 Personal exemption (multiply line 1, 2, 3, or 4 by percentage on line 11) 16 00
 17 Dependent exemption (from page 2, Part V, line 4) 17 00
 18 Total deductions. Add lines 14, 15, 16, and 17. 18 00

Tax

Staple Form(s) W-2, W-2G, and/or 1099 here.

19 Taxable income. Subtract line 18 from line 13, column C. 19 00
 20a Tax due. Enter here and check if from Tax Table or Form NOL-85A. 20a 00
 b Less credits from Schedule OC. 20b 00
 21 Net tax due Alabama. Subtract 20b from 20a. 21 00

Payments

22 Alabama income tax withheld (from column A, lines 6a-c) 22 00
 23 Amount paid with extension (attach Form 4868A) 23 00
 24 2002 estimated/composite tax payments (see page 9 of instructions) 24 00
 25 Total payments. Add lines 22 through 24. 25 00

AMOUNT YOU OWE

26 If line 21 is larger than line 25, subtract line 25 from line 21, and enter AMOUNT YOU OWE. CN
 Place payment, along with Form 40V, loose in the mailing envelope. (FORM 40V MUST ACCOMPANY PAYMENT.)
 If paying by credit card do not include Form 40V and check here ☐ _____ 00
 27 Estimated tax penalty. Also include on line 26 (see instructions page 9). 27 00

OVERPAID

28 If line 25 is larger than line 21, subtract line 21 from line 25 and enter amount OVERPAID. 28 00
 29 Amount of line 28 to be applied to your 2003 estimated tax. 29 00

Donation Check-offs

30 You may donate all or part of your overpayment. (Enter \$1, \$5, \$10, \$25, none, or other amount in the appropriate boxes).
 a Senior Services Trust Fund 00 d Penny Trust Fund. 00
 b AL Nongame Wildlife Fund 00 e AL Breast & Cervical Cancer Prog. 00
 c AL Veterans Program 00
 31 Total. Add lines 29, 30a, 30b, 30c, 30d, and 30e. 31 00

PLEASE
• Verify your social security number
• Recheck your math
• Sign return below
• Attach W-2 form(s)

REFUND

32 REFUNDED TO YOU. Subtract line 31 from line 28. (CAUTION: You must sign this return before it can be processed.) 32 00

Please Sign Here

☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.
 Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
 Your signature _____ Date _____ Daytime Tel. No. _____
 Spouse's signature (if filing jointly, BOTH must sign) _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____
 Firm's name (or yours, if self-employed) and address _____ E.I. No. _____
 ZIP Code _____

PART I**Other
Income**

(see page 10)

- 1 Interest and dividend income (attach Schedule B if over \$1500.00)
- 2 Alimony received
- 3 Taxable portion of pensions and annuities (see instructions)
- 4 Business income or (loss) (attach Federal Schedule C)
- 5 Gain or (loss) from sale of Real Estate, Stocks, Bonds, etc. (attach Schedule D)
- 6 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)
- 7 Farm income or (loss) (attach Federal Schedule F)
- 8 Other income (state nature and source)

B — All Sources**C — Alabama Sources**

1		00	1		00
2		00			
3		00			
4		00	4		00
5		00	5		00
6		00	6		00
7		00	7		00
8		00	8		00

- 9 **Total other income.** Add lines 1 through 8, column B, and lines 1, 4 through 8, column C. Enter here and also on page 1, line 7

9		00	9		00
---	--	----	---	--	----

PART II**Adjustments
to income**

(see page 12)

- 1 IRA deduction, Keogh retirement plan, and self-employed SEP deduction
- 2 Penalty on early withdrawal of savings
- 3 Moving Expenses (Attach Federal Form 3903)
- Place of new employment: City _____ State _____ ZIP _____
- 4 Self-employed health insurance deduction
- 5 Add lines 1 through 4. Enter here and also on page 1, line 9, columns B and C

1		00	1		00
2		00			
3		00	3		00
4		00	4		00
5		00	5		00

PART III**Other
Adjustments**

- 1 Alimony Paid
- 2 Adoption Expenses
- 3 Add lines 1 and 2, enter here and on page 1, line 12, column B.
- 4 Enter percentage from page 1, line 11
- 5 Multiply line 3 by line 4. Enter here and also page 1, line 12, column C

1		00			
2		00			
3		00			
4		%			
5		00			

PART IV**Federal
Income Tax
Deduction**

(see page 12)

If you are filing separately on your Alabama return and jointly on your Federal return, complete all lines below. Otherwise, omit lines 1 through 4.

- 1 Adjusted total income (from page 1, line 10, columns B and C)
- 2 Spouse's federal adjusted gross income
- 3 Add lines 1 and 2, column B
- 4 Divide line 1, column C, by line 3, column B. Enter percentage here and on line 6
- 5 Enter Federal Income Tax Liability as shown on your 2002 return
- 6 If you completed lines 1 through 4 above, enter percentage from line 4. Otherwise, enter percentage from page 1, line 11
- 7 **Federal income tax deduction allowable.**

B — All Sources**C — Alabama Sources**

1		00	1		00
2		00			
3		00			
4		%	4		%
5			5		00
6		%	6		%
7			7		

Multiply the amount on line 5 by percentage on line 6. Enter here and on page 1, line 15.

PART V

See instructions for definition of a dependent. **NOTE:** If you checked filing status 3 (Married filing separate return), you may claim **only** the dependent(s) for whom you **separately** furnished over 50% of the total support.

Dependents

Do not include
yourself or
your spouse

(see page 13)

1a Dependents:	(1) First name	Last name	(2) Dependent's social security number.	(3) Dependent's relationship to you.	(4) Did you provide more than one-half dependent's support?

- b Total number of dependents claimed above
- 2 Multiply \$300 by the total number of dependents claimed on line 1b.
- 3 Enter percentage from page 1, line 11
- 4 **Dependent exemption allowable.** Multiply the amount on line 2 by the percentage on line 3. Enter here and on page 1, line 17

2		00
3		%
4		00

PART VI**General
Information**

All Taxpayers
Must Complete
This Section

(see page 13)

- 1 Name of state of which you were a legal resident in 2002
- 2 Did you file a return with that state for 2002? ☐ Yes ☐ No If no, state reason why:
- 3 If married, did your spouse receive a separate income for 2002? ☐ Yes ☐ No
If yes, is your spouse filing a separate Alabama return? ☐ Yes ☐ No
If yes, enter name here:
- 4 Did you file an Alabama return for 2001? ☐ Yes ☐ No If no, state reason why:
- 5 Give name and address of your present employer(s). Yours:
Your Spouse's:
- 6 Enter the Adjusted Gross Income reported on your 2002 **Federal** Individual Income Tax Return
- 7 If you are a shareholder or partner in an Alabama S Corporation or partnership which filed the Alabama Form 20SC or 65C, complete the following information:
S Corporation's/Partnership's name FEIN
Amount of payment made by the S Corporation or partnership on your behalf on the 20SC or 65C Composite Return

6		00
7		00